



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MONTICELLO VILLAGE OF WATER UTILITY

Principal Office: 140 N. MAIN ST.
P.O. BOX 147
MONTICELLO, WI 53570-0147

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CAROL A. STRAUSE of _____
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/15/2000
(Date)

VILLAGE CLERK-TREAS. _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MONTICELLO VILLAGE OF WATER UTILITY**Utility Address:** 140 N. MAIN ST.

P.O. BOX 147

MONTICELLO, WI 53570-0147

When was utility organized? 1/1/1917**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS CAROL A STRAUSE**Title:** VILLAGE CLERK**Office Address:**

140 N. MAIN ST.

P.O. BOX 147

MONTICELLO, WI 53570

Telephone: (608) 938 - 4383**Fax Number:** (608) 938 - 4352**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JAMES R MILLIKIN CPA**Title:** PARTNER**Office Address:** MILLIKIN BENNING KLECKLER & GILBERTSON, PC

5995 SPRING CREEK ROAD

ROCKFORD, IL 61114

Telephone: (815) 282 - 6565**Fax Number:** (815) 282 - 6666**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR JACK STENBROTEN**Title:** VILLAGE PRESIDENT**Office Address:**

656 TERRACE CT.

MONTICELLO, WI 53570

Telephone: (608) 938 - 4191**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAMES R MILLIKIN CPA**Title:** PARTNER**Office Address:** MILLIKIN BENNING KLECKLER & GILBERTSON, PC
5995 SPRING CREEK ROAD
ROCKFORD, IL 61114**Telephone:** (815) 282 - 6565**Fax Number:** (815) 282 - 6666**E-mail Address:****Date of most recent audit report:** 12/31/1999**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM F DICKSON**Title:****Office Address:**140 N. MAIN ST.
MONTICELLO, WI 53570**Telephone:** (608) 938 - 4383**Fax Number:** (608) 938 - 1023**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JACK STENBROTEN, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: MILLIKIN BENNING KLECKLER & GILBERTSON (MBK&G)
5995 SPRING CREEK ROAD
ROCKFORD, IL 61114

Contact Person: MR JAMES R MILLIKIN, CPA

Title: PARTNER

Telephone: (815) 282 - 6565

Fax Number: (815) 282 - 6666

E-mail Address:

Contract/Agreement beginning-ending dates: 1/20/2000 4/30/2000

Provide a brief description of the nature of Contract Operations being provided:

MBK&G prepared the annual audit for the Village of Monticello as of 12/31/99.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	134,153	128,621	1
Operating Expenses:			
Operation and Maintenance Expense (401)	85,283	54,631	2
Depreciation Expense (403)	24,129	18,453	3
Amortization Expense (404)	772	0	4
Taxes (408)	24,389	23,703	5
Total Operating Expenses	134,573	96,787	
Net Operating Income	(420)	31,834	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(420)	31,834	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	35,944	15,412	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	35,944	15,412	
Total Income	35,524	47,246	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	35,524	47,246	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,427	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	329	434	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	18,756	434	
Net Income	16,768	46,812	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	469,294	422,482	19
Balance Transferred from Income (433)	16,768	46,812	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	486,062	469,294	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	35,944	4
Total (Acct. 419):	35,944	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	134,153	0	0	0	134,153	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	134,153	0	0	0	134,153	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,521,693	1,047,421	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	289,611	265,482	2
Net Utility Plant	1,232,082	781,939	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	45,160	65,548	8
Temporary Cash Investments (132)	960,544	236,051	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,739	9,408	11
Other Accounts Receivable (143)	9,338	7,519	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	6,965	6,867	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,031,746	325,393	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,643	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,643	0	
Total Assets and Other Debits	2,295,471	1,107,332	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	342,029	342,029	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	486,062	469,294	23
Total Proprietary Capital	828,091	811,323	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	885,000	0	26
Total Long-Term Debt	885,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	215,706	2,050	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	154,484	132,436	31
Interest Accrued (237)	3,080	329	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	373,270	134,815	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	209,110	161,194	38
Total Liabilities and Other Credits	2,295,471	1,107,332	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,521,693	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,521,693	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	289,611	0	0	0	9
Total Accumulated Provision	289,611	0	0	0	
Net Utility Plant	1,232,082	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	265,482				265,482	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,129				24,129	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,129	0	0	0	24,129	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	289,611	0	0	0	289,611	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.96%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,965	6,867	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,965	6,867	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REVENUE BOND	32,415	772	31,643	1
Total			31,643	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	342,029	1
Changes during year (explain):		
NONE		2
Balance end of year	342,029	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WATER SYSTEMS REVENUE BONDS	06/01/1999	05/01/2020	4.88%	885,000	1
Total for Account 224				885,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	132,436	1
Accruals:		
Charged water department expense	24,389	2
Charged electric department expense	382	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	24,771	
Taxes paid during year:		
County, state and local taxes	2,723	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	2,723	
Balance end of year	154,484	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NOTES PAYABLE WITH BANK OF MONTICELLO	329	329	658	0	2
Subtotal	329	329	658	0	
Other long-Term Debt (224)					
REVENUE BOND	0	18,427	15,347	3,080	3
Subtotal	0	18,427	15,347	3,080	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	329	18,756	16,005	3,080	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	161,194	0	0	0	0	161,194	1
Add credits during year:							
For Services						0	2
For Mains	47,916					47,916	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	209,110	0	0	0	0	209,110	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,739	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,739	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	9,338	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	9,338	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,284,557	0	0	0	1,284,557	1
Materials and Supplies	6,916	0	0	0	6,916	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	277,546	0	0	0	277,546	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	185,152	0	0	0	185,152	6
Other (specify):						
NONE					0	7
Average Net Rate Base	828,775	0	0	0	828,775	
Net Operating Income	(420)	0	0	0	(420)	8
Net Operating Income as a percent of Average Net Rate Base	-0.05%	N/A	N/A	N/A	-0.05%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	342,029	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	477,678	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	819,707	
Net Income		
Net Income	16,768	5
Percent Return on Proprietary Capital	2.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

TOTAL ASSETS CAPITALIZED DURING THE YEAR APPROXIMATED \$474,000.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

August 8, 2000

Ms. Jill Johnson, CPA
Millikin, Benning, Keckler, & Gilbertson, P.C.
1809 10th Street
Monroe, WI 53566-1830

1999 Analytical Review DWCCA-3850-PJL

Dear Ms. Johnson:

Thank you for your response to our letter of June 22, 2000, concerning the analytical review of your 1999 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to you regarding proper utility accounting and the preparation of future annual reports. However, we feel that item number 6 needs further clarification before we can complete this analytical review.

Please note that in the future the amortization of the legal fees and closing costs due to the issuance of the revenue bonds should be recorded in Account 428, Amortization of Debt Discount and Expense in the Income Statement on page F-1 and not in Account 404, Amortization Expense on page W-1.

If you have any questions, please feel free to contact me at (608) 267-9198. You may consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 AR response letters\3850.doc

cc: Mrs. Carol A. Strause, Village Clerk

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2000

Mrs. Carol A. Strause, Village Clerk
Village of Monticello Water Utility
140 North Main Street
P.O. Box 147
Monticello, WI 53570-0147

1999 Analytical Review DWCCA-3850-PJL

Dear Mrs. Strause:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. During our review, we noted no Social Security taxes were reported in Account 408, page W-6. Please furnish an explanation.
2. A review of our records indicated that the \$80,021 reported in Account 371, Structures and Improvement, should actually be reported in Account 314, Wells and Springs. Also, our records indicate that the \$47,153 reported Account 311, Structures and Improvements, on page W-8 should actually be reported in Account 321, Structures and Improvements. Please adjust your 2000 annual report using column (f) on page W-8 and add a schedule footnote indicating that the adjustment is being made per this letter.
3. Based on your explanations of how the mains and services added during the year were financed, it would appear that the dollars added to account 271, Contributions in Aid of Construction on page F-17 should be for water mains, not for services as was reported. Please confirm that you will correct your records and that we should move the \$47,916 in column (b) of account 271 from line 2 to line 3 or otherwise explain why there are contributions for mains and not for services.
4. In the footnotes for the services, meters and hydrants schedules you explained that the costs of the units reported as retired were not readily available, and therefore there were no dollars reported as retired for Accounts 345, 346, and 348 on page W-8. In that case, you should estimate to the best of your ability the cost of those retirements. Please confirm that you will adjust those accounts in the 2000 annual report using column

FINANCIAL SECTION FOOTNOTES

(f) of page W-8 and add a footnote explaining the reason for those adjustments. If you have any questions regarding this issue, please call Jim Luckow of our staff at 608-266-1282.

5. Please provide the total kWh used for pumping for the year, line 26 of the Pumping and Purchased Water Statistics schedule on page W-10, and follow this procedure in the future.

6. Please provide an explanation of the \$772 reported for amortization expense in Account 404 in the Water Operating Revenues & Expenses schedule on page W-1.

7. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations for the changes in any expense accounts that changed by more than 30% and \$2,000 when compared to 1998 and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3850.doc

cc: Mr. Jack Stenbrotten, Village President

RESPONSE RECEIVED 8/4/00.

#1, line 5 #'s under "Other" should have been on line 3 under social security taxes.

#2, agreed, will adjust 2000 report.

#3, agreed.

#4, agreed.

#5, kwh should be 72,100.

#6,

#7, see page W-5 footnotes.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		132,539	1
Total Sales of Water		132,539	
Other Operating Revenues			
Forfeited Discounts (470)		523	2
Other Water Revenues (474)		1,091	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,614	
Total Operating Revenues		134,153	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		57,374	5
General Operating Expenses (680-690)		27,909	6
Total Operation and Maintenance Expenses		85,283	
Other Operating Expenses			
Depreciation Expense (403)		24,129	7
Amortization Expense (404)		772	8
Taxes (408)		24,389	9
Total Other Operating Expenses		49,290	
Total Operating Expenses		134,573	
NET OPERATING INCOME		(420)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	27	115	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	27	115	
Metered Sales to General Customers (461)				
Residential	426	18,783	55,985	4
Commercial	51	6,320	14,239	5
Industrial	8	5,697	7,948	6
Total Metered Sales to General Customers (461)	485	30,800	78,172	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		50,149	8
Other Sales to Public Authorities (464)	13	1,113	3,913	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	3	9	190	11
Interdepartmental Sales (467)				12
Total Sales of Water	505	31,949	132,539	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
TOWNSHIPS	FIRES	9	190	1
Total		9	190	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	49,959	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
UNMETERED FIRE SERVICE - TOWNSHIP	190	4
Total Public Fire Protection Service (463)	50,149	
Forfeited Discounts (470):		
Customer late payment charges	523	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	523	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISCELLANEOUS	1,091	8
Total Other Water Revenues (474)	1,091	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	21,483	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,326	3
Chemicals (630)	1,652	4
Supplies and Expenses (640)	3,012	5
Repairs of Water Plant (650)	24,759	6
Transportation Expenses (660)	1,142	7
Total Plant Operation and Maintenance Expenses	57,374	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,813	8
Office Supplies and Expenses (681)	3,449	9
Outside Services Employed (682)	1,515	10
Insurance Expense (684)	2,900	11
Employees Pensions and Benefits (686)	5,900	12
Regulatory Commission Expenses (688)	233	13
Miscellaneous General Expenses (689)	2,099	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	27,909	
Total Operation and Maintenance Expenses	85,283	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,048	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		382	2
Net property tax equivalent		21,666	
Social Security		2,583	3
PSC Remainder Assessment		140	4
Other (specify): NONE			5
Total tax expense		24,389	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000270				3
County tax rate	mills		0.006177				4
Local tax rate	mills		0.005610				5
School tax rate	mills		0.013669				6
Voc. school tax rate	mills		0.002121				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		0.027847				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		0.027847				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.005610				14
Combined School Tax Rate	mills		0.015790				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		0.021400				17
Total Tax Rate	mills		0.027847				18
Ratio of Local and School Tax to Total	dec.		0.768485				19
Total tax net of state credit	mills		0.027847				20
Net Local and School Tax Rate	mills		0.021400				21
Utility Plant, Jan. 1	\$	0					22
Materials & Supplies	\$	6,965	6,965				23
Subtotal	\$	6,965	6,965				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,965	6,965				26
Assessment Ratio	dec.		0.741097				27
Assessed Value	\$	5,162	5,162				28
Net Local & School Rate	mills		0.021400				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	22,048					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,048					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	47,153		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	47,153	0	
PUMPING PLANT			
Land and Land Rights (320)	1,741		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	73,054	14,500	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	74,795	14,500	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25,390		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,969		23
Total Water Treatment Plant	27,359	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	35,430		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			47,153	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	47,153	
PUMPING PLANT				
Land and Land Rights (320)			1,741	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			87,554	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	89,295	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25,390	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,969	23
Total Water Treatment Plant	0	0	27,359	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			35,430	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	110,188	286,918	26
Transmission and Distribution Mains (343)	455,191	143,332	27
Fire Mains (344)	0		28
Services (345)	67,456	14,825	29
Meters (346)	37,036	1,321	30
Hydrants (348)	94,125	13,376	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	799,426	459,772	
GENERAL PLANT			
Land and Land Rights (370)	375		33
Structures and Improvements (371)	80,021		34
Office Furniture and Equipment (372)	550		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	9,149		37
Other General Equipment (379)	8,479		38
Other Tangible Property (390)	114		39
Total General Plant	98,688	0	
Total utility plant in service directly assignable	1,047,421	474,272	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,047,421	474,272	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			397,106 26
Transmission and Distribution Mains (343)			598,523 27
Fire Mains (344)			0 28
Services (345)			82,281 29
Meters (346)			38,357 30
Hydrants (348)			107,501 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,259,198
GENERAL PLANT			
Land and Land Rights (370)			375 33
Structures and Improvements (371)			80,021 34
Office Furniture and Equipment (372)			550 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			9,149 37
Other General Equipment (379)			8,479 38
Other Tangible Property (390)			114 39
Total General Plant	0	0	98,688
Total utility plant in service directly assignable	0	0	1,521,693
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,521,693

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,247	3,247	1
February			2,877	2,877	2
March			3,269	3,269	3
April			3,068	3,068	4
May			3,276	3,276	5
June			3,444	3,444	6
July			3,489	3,489	7
August			3,535	3,535	8
September			2,832	2,832	9
October			2,902	2,902	10
November			2,845	2,845	11
December			3,024	3,024	12
Total for year	0	0	37,808	37,808	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				37,808	16
Less: Water sold				31,949	17
Losses and unaccounted for				5,859	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				355	21
Date of maximum: 6/2/1999					22
Cause of maximum:					23
filled swimming pool					
Minimum gallons pumped by all methods in any one day during reporting year				64	24
Date of minimum: 11/7/1999					25
Total KWH used for pumping for the year				72,100	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - 1911 FIRE STATION	#1	150	6	220,000	Yes	1
WELL #2 - 1935 VILLAGE HALL	#2 - capped	0	0	0	No	2
WELL #3 - 1985 E. LAKE AVE.	#3	605	16	892,800	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY EQUIPMENT	WELL #1	WELL #3	1
Location	STANDBY EQUIPMENT	FIRE STATION	E. LAKE AVE.	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	ONAN	AERMOTOR	F.M. WORTHINGTON	5
Year Installed	1987	1997	1985	6
Type	OTHER	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	620	8
Pump Motor or Standby Engine Mfr	ONAN	FRANKLIN	WESTINGHOUSE	10
Year Installed	1987	1997	1985	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	25	20	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4 5
Year constructed	1947	1972	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	100	100	9 10
Total capacity in gallons	50,000	150,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2100	0.8600	20 21 22
Is a corrosion control chemical used (yes, no)?	Y	Y	23 24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	180	0	0	0	180
M	D	4.000	600	0	0	0	600
M	D	6.000	21,484	77	0	0	21,561
M	D	8.000	11,840	2,670	0	0	14,510
M	D	10.000	1,005	1,109	0	0	2,114
Total Within Municipality			35,109	3,856	0	0	38,965
Total Utility			35,109	3,856	0	0	38,965

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	75	0	5	0	70		1
M	0.750	258	0	0	0	258	14	2
M	1.000	94	27	5	0	116	19	3
M	1.500	10	0	0	0	10	1	4
M	2.000	5	2	1	0	6	1	5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	3	0	0	0	3	2	8
Total Utility		449	29	11	0	467	37	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	5	2	1	0	6	1	1
0.625	481	24	19	1	487	23	2
1.000	8	0	0	0	8	1	3
1.500	10	0	2	0	8	3	4
2.000	8	0	1	0	7	6	5
3.000	2	0	0	0	2	2	6
Total:	514	26	23	1	518	36	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	4	0	0	1	0	1	6	1
0.625	422	40	6	6	0	13	487	2
1.000	0	4	0	1	0	3	8	3
1.500	0	6	1	1	0	0	8	4
2.000	0	1	0	5	0	1	7	5
3.000	0	0	1	0	0	1	2	6
Total:	426	51	8	14	0	19	518	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	80	9	1		88	2
Total Fire Hydrants	80	9	1	0	88	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	88
Number of distribution system valves end of year:	116
Number of distribution valves operated during year:	116

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per letter from util received 8/4/00,
a/c 600, increase due to more meter testing & more inspections for cross connections.
a/c 640, increased due to \$2,200 spent for DNR water testing.
a/c 650, increase due to \$10,976 for repair of broken main & \$5,000 for repairs to pumping equipment.

Water Utility Plant in Service (Page W-08)

Account 342: During 1999, there were additions to the Distribution Reservoirs and Standpipes in the amount of \$286,918. These additions relate to the construction of two water towers (SCADA) not yet completed as of 12/31/99.

Account 325: During 1999, there were additions to the Electric Pumping Equipment of \$14,500. These additions also relate to the construction of the two water towers (SCADA) not yet completed as of 12/31/99.

Water Mains (Page W-15)

W-15 5a. 985' of 8" water main was paid by developer and
25' of 6" main and 642' of 8" main was paid in part (2/3) by
by fire district.

Water Services (Page W-16)

During 1999, there were eleven water services that were permanently disconnected. These lines were installed over twenty years ago. The related costs for these lines are not readily identified.

The net amount of water services added in 1999 is eighteen. These services were financed by the water revenue bonds issued during the year.

Meters (Page W-17)

There were twenty-three meters retired in 1999. The related costs of these meters is not readily available.

There was one adjustment to the meters in 1999. This adjustment relates to one meter that is unlocated.

Hydrants and Distribution System Valves (Page W-18)

There was one hydrant retired during 1999. The related cost to this hydrant is not readily available.
